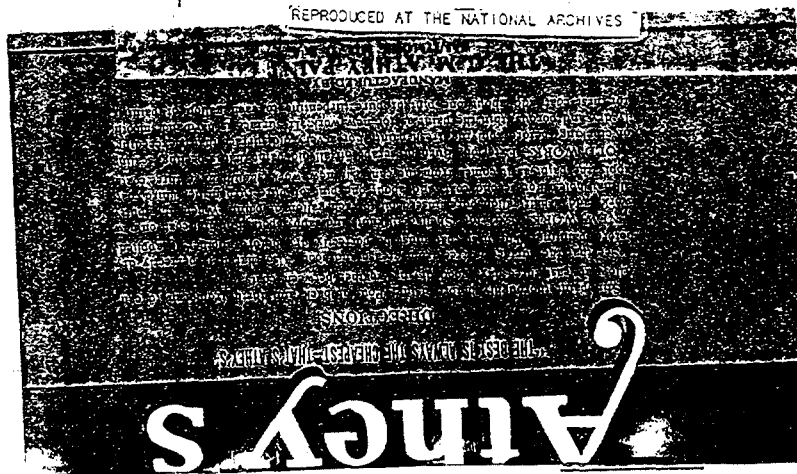




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATNEYS WAGON & TRACTOR PAINT
 CATEGORY: EXTERIOR PAINT
 COLOR: RED
 QUALITY: FIRST

	Lb.	Yld. in Gals.	Unit Cost	Total Cost
PIGMENT: 39%				
Paratoner Dark	5	0.4	.71 @ lb	3.55
Barium Sulphate	45	1.2	.01 $\frac{1}{2}$ @ lb	.68
Magnesium Silicate	10	0.4	.01 $\frac{1}{2}$ @ lb	.15
VEHICLE: 61%				
Raw linseed oil	15.5	2.0	1.01 @ Gal	2.02
Varnish	79	10.5	.66 @ Gal	6.93
CALCULATED YIELD	154.5	14.5		13.33
MFG. LOSS 2$\frac{1}{2}$%		.4		
ACTUAL YIELD		14.1		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.95
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.12
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.24

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
 IN MARCH-1942

(A) To a company owned or controlled outlet.....	
(B) To an independent wholesaler.....	
(C) By company owned or controlled outlet to retail customer.....	
(D) To an independent retailer (Dealer).....	2.84
(E) To other (specify).....	